

1982 S.C. Op. Atty. Gen. 53 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-48, 1982 WL 155017

Office of the Attorney General

State of South Carolina

Opinion No. 82-48

July 8, 1982

***1 SUBJECT: Taxation—Gasoline Tax On Gasohol**

Gasohol is entitled to special, incentive tax rates until the revenue loss from such rates reach five million dollars. This revenue loss should be determined by computing losses over the total time allowed for the special rates.

TO: Mr. J. W. Lawson
Director
License Tax Division
South Carolina Tax Commission

QUESTION:

Should the five million dollar revenue loss from the special gasoline rates given to gasohol be determined by computing revenue losses over the total time frame of the special rates or would the basis of the removal of the tax incentives be determined by a zero to five million dollar revenue loss in each of the two prescribed time frames?

APPLICABLE LAW:

[Section 12-27-410, South Carolina Code](#) of Laws, 1976, as amended.

DISCUSSION:

[Section 12-27-410](#) provides for a tax upon gasohol in the following manner:

* * *. There shall be no tax imposed on 'gasohol' until October 1, 1979, after which time the following schedule shall apply:

TABULAR OR GRAPHIC MATERIAL SET FORTH AT THIS POINT IS NOT DISPLAYABLE

* * *'

The above language, relative to the six cent tax rate, concludes by stating that upon reaching a revenue loss of five million dollars 'all tax incentives shall be removed'. The words 'all tax incentives shall be removed' imply that the five million dollar limit is the total revenue loss allowed for the two tax rates combined. Thus, to compute the five million dollar revenue loss, it is necessary to tabulate all the revenue losses cumulatively for the total time frame of the two special rates, that is from October 1, 1979 to July 1, 1987.

To read each tax rate period as a separate item requiring a separate five million dollar revenue loss would be improper. [Section 12-27-410](#) must be read as a whole. It is a cardinal principle of statutory construction that the meaning of a statute is not to be sought by the phraseology of an isolated section or provision but the language of the statute as a whole must be considered.

[DeLoach v. Scheper](#), 188 S. C. 21, 198 S.E. 409 (1938); [City of Columbia v. Niagara Fire Inv. Co.](#), 249 S.C. 388, 154 S.E.2d 674 (1967).

CONCLUSION:

Gasohol is entitled to special, incentive tax rates until the revenue loss from such rates reach five million dollars. This revenue loss should be determined by computing losses over the total time allowed for the special rates.

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